CITY OF SOUTH CHARLESTON, WEST VIRGINIA
PUBLIC UTILITY TAX RETURN

Report and payment due by the last day of the following calendar month

PIDN: _____ **Month / Year:** _____

Utility / Seller: _____

Mailing Address: _____

City, State, ZIP: _____

Contact Name: _____

Telephone: _____ **FEIN:** _____

Utility Service(s): _____

Telephone, electric, gas or water (identify all reported services)

BILLING AND COLLECTION SUMMARY	AMOUNT
1. Gross periodic statement charges within City limits	$
2. Less: exempt charges included on Line 1	$
3. Taxable statement charges (Line 1 minus Line 2)	$
4. Utility tax billed (Line 3 x 2%)	$
5. TAX ACTUALLY COLLECTED THIS MONTH / REMIT	$

Lines 1-4 summarize billings for the month. Line 5 reports collections, including prior billings.
Remit Line 5. Billing and collection amounts may differ because of payment timing.

PURCHASERS WHO FAILED OR REFUSED TO PAY TAX - SECTION 743.03

Provide names and addresses below; attach a continuation if needed. Enter "None" if none.

Purchaser Name	Purchaser Address

I certify that this report is true, correct and complete to the best of my knowledge.

_____ _____

Signature of seller or authorized representative — Date

_____

Printed Name / Title

Payable to: City of South Charleston | Business Tax Division
PO Box 8597 | South Charleston, WV 25303

PUBLIC UTILITY TAX – FILING INSTRUCTIONS

South Charleston City Code, Article 743

1. Covered services and tax rate - Sections 743.01-743.02

The tax is 2% of gross periodic statement charges for taxable public utility service purchased, used or consumed within South Charleston. Covered services are telephone, electric, gas (including bottled or liquid gas where the seller qualifies), and water, as defined in Section 743.01. The seller must be classified as a public utility subject to West Virginia Public Service Commission jurisdiction. Collect the tax from the purchaser when collecting the service charge.

2. Monthly reporting and remittance - Section 743.03

Report the amount of tax actually collected during each calendar month and remit that amount on or before the last day of the following calendar month. For example, January collections are due by the last day of February. Identify the collection month and year on page 1. Lines 1-4 provide billing information; they do not replace the collection amount required on Line 5. Include tax collected on earlier billings in Line 5 for the month received. If reporting several service types together, retain a breakdown by service.

3. Exempt charges - Section 743.05(a)

On Line 2, include only exempt amounts already included on Line 1. Exempt transactions are: purchases for resale; purchases by the United States, West Virginia, and the political subdivisions, municipalities, boards, commissions, authorities and public corporations thereof; tangible personal property such as appliances, as distinguished from utility service; coin-operated telephone charges and specific measured rate, message rate, toll or long-distance call charges; nonrecurring or one-time charges incidental to furnishing utility service; television cable charges; and sanitary charges or fees. Do not deduct the same amount twice. Retain a breakdown of exempt amounts and supporting records.

4. Qualifying resident relief - Section 743.05(b)

Relief is available to a homeowner or tenant who pays the taxed utilities, is age 65 or older or certified permanently and totally disabled, and otherwise meets the Homestead Exemption qualifications referenced in Section 743.05(b). Proof must be submitted to the City Collector in a form satisfactory to the Collector. Age or disability alone does not establish eligibility. Include qualifying exempt charges on Line 2 only to the extent included on Line 1.

5. Purchasers who fail or refuse to pay - Section 743.03

With the monthly report, provide the name and address of each purchaser who has failed or refused to pay the tax. Use the space on page 1 and attach additional pages as needed, identifying the utility and collection month on each attachment. Do not include uncollected tax in Line 5.

6. Records and inspection - Section 743.04

Keep complete records of all utility service purchases within City limits, the charge to each purchaser, dates service was furnished, payment dates and tax imposed. Make these records available for inspection by authorized City agents. Article 743 does not specify a fixed retention period; preserve records under applicable requirements and City directions.

7. Disputes, errors and refunds - Sections 743.06-743.07

Refer disputes about whether service was purchased, used or consumed within City limits to the City Collector. Thereafter collect or refrain from collecting as instructed in writing by the Collector. Refund claims must be presented to the City, not the seller. Section 743.06 provides seller nonliability for erroneous collection or failure to bill resulting from a good faith mistake. Unpaid tax is a debt due the City. Do not reduce current collections for refunds or other adjustments without City direction.